

CHADBOURNE & PARKE LLP
 30 Rockefeller Plaza
 New York, New York 10112
 Telephone: (212) 408-5100
 Facsimile: (212) 541-5369
 David M. LeMay (DL 9093)
 Douglas E. Deutsch (DD 7229)

Attorneys for the Spiegel Creditor Trust

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

-----X	
	: Chapter 11
	:
In re:	: Case No. 03 - 11540 (BRL)
	:
SPIEGEL, INC., et al.,	: (Jointly Administered)
	:
Reorganized Debtors.	:
-----X	

**SPIEGEL CREDITOR TRUST'S COUNTER DESIGNATION
 OF ITEMS FOR THE RECORD ON APPEAL**

On September 10, 2007, the Court docketed Appellant Jacqueline Johnson's designation of items to be included in the record of appeal. *See* Notice for Designation of Items and Motion for Stay Pending Appeal (Docket No. 4725) (the "Notice of Designation").¹ The Spiegel Creditor Trust, as Appellee, hereby supplements Appellant Johnson's record on appeal with its own list of items to be designated on the appeal including, for sake of clarity and

¹ Although the Notice of Designation is styled to include a motion for stay pending appeal, there is no reference to any stay request in the body of the court paper. Including the stay request with the designation in that manner is not only procedurally defective, it is also impossible to address as, among other things, it is not clear (a) which order should be stayed, (b) what specific relief is requested, (c) the legal basis for the requested relief and (d) the identity of the court from which the relief is sought (both the district court and the bankruptcy court docket numbers are referenced in the Notice of Designation). If a request for a stay is ever properly raised, the Spiegel Creditor Trust reserves the right to address the request.

completeness, those items that Johnson seems to be seeking to identify in the Notice of Designation.

The Spiegel Creditor Trust further notes that Johnson has failed to file a timely statement of the issues to be presented.² Although the absence of a statement of issues on appeal makes it impossible for the Spiegel Creditor Trust to be certain that all necessary items are included in the designated record, the Spiegel Creditor Trust has assumed (to ensure that it has complied fully with all applicable appeal-related deadlines) that Johnson is seeking to appeal Judge Lifland's order holding Johnson in contempt. Accordingly, the Spiegel Creditor Trust has attempted to identify all relevant documents for an appeal of that order. The Spiegel Creditor Trust reserves the right to supplement this Counter Designation if Johnson ultimately files (and the appropriate court ultimately considers) a statement of issues to be presented, however untimely.

Document Description	Date	Docket Number
Modified First Amended Joint Plan of Reorganization of Affiliated Debtors Pursuant to Chapter 11 of the Bankruptcy Code	05/23/2005	3556
Finding of Facts, Conclusions of Law and Order Pursuant to 11 U.S.C. § 1129(a) and Rule 3020 of the Federal Rules of Bankruptcy Procedure Confirming Modified First Amended Joint Plan or Reorganization of Affiliated Debtors and Granting Related Relief	05/25/2005	3590

(Continued on next page)

² The Spiegel Creditor Trust will seek to dismiss this appeal on that basis at the appropriate juncture.

Supplemental Statement of the Spiegel Creditor Trust in Support of the Debtors' Twenty-Fourth Omnibus Objection to Proofs of Claim (No Amount Due and Owing, Amount of Claim Incorrect, Claims Filed Against Incorrect Debtor, Misclassified Claims and Amended and Superseded Claims) with Respect to the Claim of Jacqueline J. Johnson (Claim No. 4248) <i>(including all exhibits thereto)</i>	02/02/2006	4335
Order Granting Twenty-Fourth Omnibus Objection to Proofs of Claim with Respect to Claim Number 4248 Filed by Jacqueline J. Johnson	12/19/2006	4606
Motion for Request for Reconsideration of Order Granting Twenty-Fourth Omnibus Objection to Proofs of Claim with Respect to Claim Number 4248 Filed by Jacqueline Johnson <i>(including all exhibits thereto)</i>	01/10/2007	4632
Response of the Spiegel Creditor Trust to Motion for Request for Reconsideration of Order Granting Twenty-Fourth Omnibus Objection to Proofs of Claim With Respect to Claim Number 4248 Filed by Jacqueline Johnson <i>(including all exhibits thereto)</i>	02/05/2007	4646
Response of Jacqueline Johnson (Claim 4248) to Spiegel Creditor Trust's Response to Motion for Request for Reconsideration of Order Granting Twenty-Fourth Omnibus Objection to Proofs of Claim <i>(including all exhibits thereto)</i>	02/14/2007	4656
Memorandum Decision and Order Denying Motion for Reconsideration	04/04/2007	4668
Notice of Appeal	04/16/2007	4673
Motion to Reconsider and Allow Corrections to Clarify Misunderstanding and Explanation as to Why the Reconsideration was Made by Claimant in her Motion for Reconsideration to Order Granting Twenty-Fourth Omnibus Objection to Proofs of Claim with Respect to Claim Number 4248 filed by Jacqueline Johnson	04/16/2007	4674
Order Denying Motion to Reconsider and Allow Corrections to Clarify Misunderstanding and Explanation as to Why the Reconsideration to Order Granting Twenty-Fourth Omnibus Objection to Proofs of Claim with Respect to Claim Number 4248 Filed by Jacqueline Johnson	04/19/2007	4675
Motion to Re Reconsider in Light of New Evidence with Respect to Claim Number 4248 Filed by Jacqueline Johnson	05/01/2007	4692

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Order Denying Motion to Re Reconsider in Light of this New Evidence with Respect to Claim Number 4247 [SIC] Filed by Jacqueline Johnson	05/17/2007	4696
Motion of Spiegel Creditor Trust to Hold Jacqueline Johnson in Contempt of Court for Knowing Violation of Plan Injunction (<i>including all exhibits thereto</i>)	08/03/2007	4713
Affidavit of Service (Service of Notice and Motion of Spiegel Creditor Trust to Hold Jacqueline Johnson in Contempt of Court for Knowing Violation of Plan Injunction)	08/03/2007	4714
Response to Debtor's Notice of Spiegel Creditor Trust's Motion to Hold Jacqueline Johnson in Contempt of Court for Knowing Violation of Plan Injunction	08/17/2007	4718
Order Granting the Spiegel Creditor Trust's Motion to Hold Jacqueline Johnson in Contempt of Court	08/21/2007	4720
Affidavit of Service (Service of Order Granting the Spiegel Creditor Trust's Motion to Hold Jacqueline Johnson in Contempt of Court)	08/21/2007	4721
Transcript of Hearing Held on August 21, 2007 on Motion of Spiegel Creditor Trust to Hold Jacqueline Johnson in Contempt of Court for Knowing Violation of Plan Injunction	08/30/2007	4723

Dated: September 19, 2007
New York, New York

CHADBOURNE & PARKE LLP

By: /s/ David M. LeMay
David M. LeMay (DL 9093)
Douglas E. Deutsch (DD 7229)
30 Rockefeller Plaza
New York, New York 10112
(212) 408-5100

Attorneys for the Spiegel Creditor Trust